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OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, SHIMOGA.

Notification dated 17th March 1953.

SCHEDULE VII.

(*See* Clause (*b*) of Section 62).

No. C.1 116—52-53. Notice is hereby given to the inhabitants of the Municipality of Shimoga Town that the Municipal Council desires to impose the tax on shops and other places defined in the rules appended

Any inhabitant of the Municipality objecting to the imposed tax may within one month from the date of this notice, send his objections in writing to the Municipal Council. (The rules prepared by the Municipal Council under clause (i) (h) of Section 41 are appended herewith).

Shimoga Town Municipality.

Draft Rules for the levy and collection of a tax on shops and other places where a business or profession is carried on for purposes of profit, payable by the person or persons engaged in the business or profession.

1 Tax on shops and other places in the Municipality where a business or profession is carried on for purposes of profit, payable by the person or persons engaged in the business or professions shall be levied by the Municipal Council at the rates specified in the schedule.

2 The tax shall be payable in advance in two equal half yearly instalments in April and October of every year or in one lumpsum if the assessee so desires.

3 No shop or other places of business or profession shall be liable to be taxed under these rules in respect of any half year in which the person liable to pay the tax was engaged in the business or profession for a period of less than sixty-days in the aggregate within the town.

4 Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his giving up the business or profession has been given to the president, Municipal Council, and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE.

Maximum rates of tax on shops and other places of business or profession.

Items	Sort. 1st.	2nd.	3rd.	4th.	5th	6th
1 Shops for each shop per year ...	30	25	20	10	4	2
2 Other places where business or profession is carried on for purposes of profit for each shop or place per year.	30	25	20	10	4	2

Notification dated 17th March 1953.

SCHEDULE VII.

(*See* clause (b) of Section 62).

No. C1. 117—52-53. Notice is hereby given to the inhabitants of the Municipality of the Shimoga Town that the Municipal Council desires to impose the light tax defined in the rules appended.

Any inhabitant of the Municipality objecting to the proposed tax may within one month from the date of this notice, send his objections in writing to the Municipal Council. (The rules prepared by the Municipal Council under clause (i) (h) of section 63 are appended herewith).

Shimoga Town Municipality.

Draft rules under Section 46 (1) (h) of the Mysore Town Municipalities Act, 1951, for the levy and recovery of a lighting tax under section 61 (b) (x) of the Act by the Shimoga Town Municipal Council.

MODEL RULES FOR THE LEVY AND RECOVERY OF LIGHTING TAX.

1 A lighting tax at a rate of Re. 0-4-0 (annas four only) per rupee (not exceeding the maximum prescribed in scheduled I-G) shall be levied on the rental value of lands and buildings by the Town Municipal Council.

2 The tax will be collected in advance in two half yearly instalments in the months of April and October of each year, in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands within the Municipal area.

3 A receipt shall be given for the tax paid and no refund of the tax so paid shall be made under any circumstances, unless it is shown as a double payment for the same period.

Notification dated 17th March 1953.

No. C. 1 118—52-53. It is hereby notified for information of the public of the Shimoga Town that the town Municipal Council, Shimoga have resolved at their ordinary general meeting held on 27th February 1953 to bring into force in this town the draft rules prescribing the fees to be charged for the temporary occupation of or erection of temporary structures on the public streets or for projections over public street, etc. in Shimoga Town as amended hereto framed by them under section 46 (1) (1) of the Mysore Town Municipalities Act, 1951. The draft rules are also kept in the office for inspection by the public on all working days during the office hours from 11 A.M. to 5 P.M. Any inhabitant of this town objecting to the adoption of these rules or suggestions with respect to the draft rules may prefer his objection in writing to the President within one month from the date of publication of this notification. Any objection or suggestion received afer the due date will not be taken into consideration.

Shimoga Town Municipality.

Draft rules prescribing the fees to be charged for the temporary occupation of or the erection of temporary structures on public streets or for projections over public streets, etc.

(*a*) Deposit of goods for materials temporarily on land in the Municipal Council.

1 The fees chargeable for the use or occupation of any street, drain, aqueduct or other land vested in the Municipal Council for the deposit of goods of materials shall be calculated at the rate of Re. 0-0-3 per day per square foot of the area occupied and shall be payable in advance.

2 The following is the scale of fees for the unauthorised occupation of different kinds :—

(i) For hawnings two annas per square foot per month.

(ii) For temporary archways across roads for each arch on each road ... Re. 1 per day.

(iii) The fees for obstructions shall be charged at the scales mentioned above and such charges shall be recoverable in the manner prescribed in the Act for the recovery of Municipal claims.

(*b*) Occupation of Public Streets for vending fruits, etc.

3 In such streets of public roads as may be specified and in such parts of the same as may be set apart by the Municipal Council a fee of Rs. 15 per month or Re. 0-8-0 annas per day shall be levied for the temporary occupation of a public street for the sale of articles, *e.g.*, vegetables, fruits, silk and cotton goods or ware, betel leaf; head loads of firewood, etc., provided that the President may allow the temporary occupation of the public street in such manner as not to inconvenience the public and may order the levy of a fee not exceeding Rs. 4-8-0 per square yard per day.

4 Any person who takes out a license for a certain area and subsequently occupies a greater area without taking out a license for the excess so occupied shall be liable to pay for such excess area an amount calculated at the rate of Rs. 30 per month per superficial foot of the area so occupied. This amount shall be recoverable according to the procedure laid down in Section 92 of the Mysore Town Municipalities Act, 1951.

II REGARDING THE ERECTION OF PENDALS OR OTHER PUBLIC STRUCTURES ON PUBLIC STREETS.

5 No pendals or other temporary structures for marriage shall be erected in any street, land or public thoroughfare, without the written permission from the President. On receipt of an application for permission to put up such structures, specifying the situation, size and other particulars a license will be issued by the President, if he sees no objection thereto, on such conditions as he may think necessary to provide to ensure public convenience and safety and on payment of the following fees :—